Special Tributes

The Office of the Inspector General relies upon the assistance of other Department of Justice components and employees for its successes. We are using the inside front cover and the inside back cover to recognize the contributions of the INS Forensic Document Laboratory, INS Chief Forensic Document Analyst Gideon Epstein and Assistant United States Attorney Nelson Boxer.

INS Forensic Document Laboratory, McLean, Virginia
&
INS Chief Document Analyst Gideon Epstein

The Immigration and Naturalization Service (INS) Forensic Document Laboratory in McLean, Virginia, and INS Chief Forensic Document Analyst Gideon Epstein, have provided invaluable assistance to the Office of the Inspector General (OIG) during numerous criminal investigations. The laboratory is known for its responsiveness, timeliness and customer focus.

Mr. Epstein has assisted OIG offices in reviewing evidence and selecting items for analysis and preparation for trial, and he has provided expert testimony in important prosecutions. One case involved a Bureau of Prisons (BOP) correctional officer who assisted and harbored an inmate after his escape from a Federal prison. The evidence included several seemingly unrelated pieces of information, many of which required the identification of the author of questioned/falsified documents. Through his testimony, Mr. Epstein demonstrated to the jury that the BOP correctional officer had signed the questioned documents. The officer was convicted and sentenced to 8 months incarceration and 36 months probation.
October 31, 1994

The Honorable Janet Reno
Attorney General
Washington, D.C. 20530

Dear Madam Attorney General:

I am pleased to submit the accompanying Semiannual Report to Congress on the activities of the Office of the Inspector General (OIG). It reflects the work of a talented and diverse staff and describes significant OIG accomplishments during the 6-month period ending September 30, 1994. Because this is the first OIG semiannual report since I became Inspector General on June 9, 1994, I want to take this opportunity to describe some of the initiatives I have undertaken and to sketch the directions in which we are moving.

I share your conviction that many of the best ideas for good government come from within: employees often know best what works and what does not. Accordingly, I have visited the OIG's Audit and Investigations Division field offices throughout the country and met with virtually every OIG employee based in the Washington, D.C. area. I have solicited employees' views in writing and in person and sought to make use of their valuable insights.

I have been extremely impressed with the responsiveness of OIG employees and managers to various internal initiatives. We have implemented one of the most utilized alternative work schedule programs in the Federal Government, and we have established a network of contact persons to address complaints of sexual harassment that may arise within our organization. The OIG has taken the lead in building IGNet, a computer network that links all the Inspectors General in the executive branch and promotes communication and information-sharing across departments.

The OIG also has begun initiatives that will redefine its relationships with other Department of Justice components. I have established a Special Investigations and Review Unit, reporting directly to me, that conducts special investigations and undertakes other assignments requested by senior Department of Justice managers. We also actively solicited suggestions from top Department managers and all component heads for audits and inspections and, on the basis of that input, worked hard to select projects for the next 12 months that will address the most
important issues that face the Department. In response to the National Performance Review and the dictates of good sense, we also are providing more immediate guidance and feedback to program managers during our work so that, with our assistance, they can correct problems immediately rather than waiting for a formal audit or inspection report to be issued. The early responses to such changes in our methods have been extremely positive.

I am grateful for, and I share, your commitment to making the OIG an important player in the life of this Department. Because of the unique combination of resources at our disposal in our Audit, Inspections and Investigations Divisions, we have the ability to deal not only with specific instances of employee misconduct, waste, fraud and abuse, but also to look at the structures and functions of different programs and components in the Department and to try to make them operate more efficiently, effectively and economically. I am determined to break down the barriers that in the past have separated the OIG from other parts of the Department and have kept us from making all the contributions of which we are capable. I am delighted to report great strides in the direction of providing assistance to top managers of this Department.

It is, to be sure, in the nature of some of the audits, inspections and investigations we perform that we must deliver some news that will not be welcome. We will not flinch from providing bad news when that is what we find. But we also consider it crucial that we assist you and other senior managers to operate this Department as efficiently and economically as possible, and that we work to maintain and promote the highest possible standards of integrity.

The OIG is committed to doing all that it can to promote those goals. On behalf of all OIG employees, I look forward to working with you in the months and years ahead.

Very truly yours,

Michael R. Bromwich
Inspector General
In Memoriam

We lost two very important friends recently. Allen J. Vander-Staay, our Assistant Inspector General for Management & Planning, died this spring after retiring for health reasons in January. In September, W. Edward Lee, our Deputy Assistant Inspector General for Management & Planning, suddenly passed away. These losses hit our small family hard, for each was a senior advisor and manager; each had a wealth of experience in, and devotion to, the Department of Justice; and each had been instrumental in the establishment of our office at the beginning, just 5 years ago. Each was our friend.

Allen J. (Van) Vander-Staay

Van worked in the Federal government for 27 years, serving the Office of Education and then the Department of Justice Office of Justice Programs and its predecessor organization, the Law Enforcement Assistance Administration. His management skills and the breadth of his knowledge of the Department proved key during the formative years of the OIG. He gathered around him an outstanding group of men and women to conduct the administrative responsibilities of this new office, and imbued in them his personal sense of diligence, energy, curiosity, and devotion to public service.

W. Edward (Eddie) Lee
1/15/47 - 9/9/94

Eddie worked in the Federal government for 24 years, including 21 years at the Department of Justice. He was a man who looked toward the future, our resident visionary. He enjoyed the challenges of the unknown and approached his work with an irreverent sense of humor and an attitude that challenged the "impossible." His creativity manifested itself in his enthusiasm and zest for action, be it a new process, system or design to implement the goals of the OIG or a creative twist to a simple birthday message. We're all less without him and we're all more for having known him.
# Table of Contents

## Overview
- Executive Direction ........................................... 1  
- Initiatives ....................................................... 1  
- PCIE .................................................................... 4  
- Professional Responsibility Advisory Board ............. 4  
- Review of Legislation and Regulations .................... 5  
- High Risk Areas ................................................. 5  

## Investigations Division
- Significant Investigations .................................... 7  

## Audit Division
- Significant Audits ............................................. 17  

## Inspections Division
- Significant Inspection ........................................ 25  

## Appendices
- Inspection Reports ............................................ A-1  
- Audit Reports .................................................... A-2  
- Glossary of Terms ............................................. A-12  
- Reporting Requirements Index ............................ A-14
Listing of Charts

High Risk Areas ______________________ 5

Investigations Statistics
  Hotline and Complaint Statistics ___ 11
  Preliminary Investigative
    Caseload ________________________ 12
  Investigative Caseload ____________ 12
  Prosecutive Actions ______________ 13
  Arrests __________________________ 13
  Indictments/Informations __________ 14
  Convictions/Pleas _________________ 14
  OIG Referrals ____________________ 15
  Monetary Results _________________ 15
  AG On-Line ______________________ 15

Audit Statistics
  Funds Recommended for
    Better Use ______________________ 22
    Questioned Costs ________________ 23
    Management Improvements _________ 23

Inspections Statistics
  Inspections Workload _____________ 26
The Office of the Inspector General (OIG) provides leadership and assists management in promoting economy, efficiency, and effectiveness within the Department of Justice (DOJ). The OIG enforces Federal bribery, fraud, waste, abuse and integrity laws and regulations within the Department and investigates individuals and organizations allegedly involved in financial, contractual, or criminal misconduct relating to DOJ programs and operations.

The OIG carries out this mission through four components. The Investigations Division has its headquarters in Washington, D.C. and field offices in Atlanta, Chicago, El Paso, Los Angeles, McAllen, Miami, New York, San Diego, San Francisco, Seattle, Tucson, and Washington, D.C. The Audit Division, located in Washington, D.C., has field offices in Atlanta, Chicago, Dallas, Denver, Philadelphia, San Francisco, and Washington, D.C. The Inspections Division and the Management and Planning Division are located in Washington, D.C. The Inspector General’s Immediate Office includes an Office of General Counsel and the Special Investigations and Review Unit.

**Staffing and Budget**

The OIG’s FY 1995 appropriation provides 331 permanent positions, 328 workyears and $30,484,000. Estimated reimbursable resources total $8,995,000 and an additional 80 workyears, and include $1,995,000 in contract costs for the conduct of financial statement audits.

**OIG Initiatives**

**Reinventing Government**

The OIG continued several initiatives that support the National Performance Review (NPR) and related legislation that seeks to improve and streamline government.

**Customer Service:** In response to the NPR’s emphasis on customer service, President Clinton issued Executive Order 12862, “Setting Customer Service Standards,” which requires that the Federal Government be “customer driven” and that “customer service equal to the best in the business” be the standard for services provided to the public.

**DOJ Customer Service Initiative:** During the development of the DOJ Customer Service Initiative, several OIG employees participated in teams that crossed organizational and institutional lines, including the Law Enforcement Client Service Team and the Customer Service Strategy Team. These teams assisted Department components in identifying and surveying customers, developing standards and drafting customer service brochures.
Initiatives

OIG Customer Service Initiatives: The OIG is focusing on the following initiatives to improve customer satisfaction:

- To serve better the needs of senior Department officials for prompt, credible investigations and analyses of personnel and organizational problems that confront them, the Inspector General last summer reconstituted existing components within the OIG as the Special Investigations and Review Unit (SIRU). The SIRU, which followed on the success of the Special Inquiry Section pilot project in the Inspections Division, performs studies for Department components on sensitive topics and investigates selected allegations of DOJ employee misconduct, including matters that may not rise to the level of criminality. It reports directly to the Inspector General and Department managers who request its assistance.

- The OIG has developed its customer service plan for fiscal year 1995, focusing on OIG employees, DOJ components, and senior DOJ management. Priority areas addressed in the customer service plan include communicating with customers; developing more useful, timely and meaningful work products; and enhancing the awareness of OIG services in the Department.

- An Inspections Division Task Force is examining ways in which the Division can better align itself with DOJ organizations, missions, and functions to provide more effective and timely information to senior decision-makers. In addition, the Task Force will look at how the Division can expand its product and service line to better meet the real-time information needs of Department senior managers and other customers.

- To make recommendations more meaningful, constructive and attainable, the Audit Division recently has experimented with different methods of issuing draft reports. One method is to attempt to reach agreement with the Department component on corrective actions needed to resolve or close a finding before the final report is issued.

- At the request of the United States Marshals Service (USMS), the OIG will perform audits of the USMS Jail Agreements on a pilot basis. These agreements are not normally covered within the Single Audit Act audits. The audit guide has been developed by the Audit Division working with the USMS to assure that the resulting product meets its needs.

- The Investigations Division, at the request of the Immigration and Naturalization Service (INS), provided approximately 4,000 copies of the OIG's Spanish mail-in complaint form for distribution to all INS offices. An additional 4,000 English mail-in forms were requested for similar distribution and will be provided to the INS in fiscal year 1995.
IGNet: The OIG is coordinating the implementation of IGNet, an electronic communications network dedicated to creating excellence in the Inspector General community. The IGNet core team is comprised of representatives from 44 Inspector General offices. IGNet, which was developed and brought on-line during this reporting period, is designed to support Inspector Generals' investigations, inspections, audits and management activities by collecting and sharing information of interest to the Inspector General community within Federal, State, local and foreign governments, and to make Inspectors' General studies and evaluations more easily accessible to the public. For more information on IGNet contact<bullock@justice.usdoj.gov>.

Office Consolidation: The Audit Division streamlined its operations by consolidating two regional audit offices to form the Washington Regional Audit Office.

Violent Crime Control and Law Enforcement Act of 1994

The recently enacted Crime Bill will increase massively the number and dollar amounts of Department law enforcement grants to communities across the country. The OIG has committed its resources, personnel and diverse capabilities to identifying and assisting sound management practices that will contribute to the new law’s success.

During this reporting period, which largely predated the statute’s enactment, the OIG undertook specific initiatives to assist the Department in meeting the Act’s enormous challenges.

- The Inspector General sent OIG inspectors on site visits to survey community law enforcement personnel regarding their experiences with the Police Hiring Supplement (PHS) program, a prototype for the Crime Bill’s larger community-oriented policing grant program. Feedback from these law enforcement professionals was highly instructive. OIG staff briefed Department executives on their observations and offered suggestions on how to improve the grant application process.

- OIG personnel also consulted and collaborated with the Office of Justice Programs (OJP) and other components involved in planning for the enormous new workload and funding activities that would follow almost immediately upon enactment of the law.

- Two OIG inspectors were detailed to OJP for 5 weeks, where they assisted OJP in the financial reviews and application screening that preceded the first awards of community policing grants under the new Act.
Initiatives

- The OIG also investigated specific allegations of misconduct by applicants who received PHS grants. These investigations of possible misconduct have been cited to underscore the Department’s commitment to honesty and accuracy in grant applications under the new Act.

Integrity Awareness

To educate DOJ employees on ethics and the consequences of misconduct and on the preservation of the public trust, OIG agents and employees across the country gave 23 Integrity Awareness briefings to almost 700 Department employees.

President’s Council on Integrity and Efficiency Activities

The Inspector General is a member of the President’s Council on Integrity and Efficiency (PCIE). Senior members of the OIG participate in PCIE activities—such as the Inspections Roundtable, an annual investigations conference and meetings of the Chief Financial Officers Group—that relate to their respective duties. The Inspector General also is a member of the Investigative Standards and Training Subcommittee.

This year, the OIG has undertaken a significant role in an Inspector General community joint venture that involves a government-wide audit of Federal civilian aircraft usage and operations. The OIG is also working on an OMB-requested PCIE project, the “Review of Federal Credit Programs and Non-Tax Receivables.” In addition, the OIG Audit Division is participating in a PCIE-led peer review, which is intended to assure the Department that the Audit Division’s work meets professional and Government auditing standards.

Professional Responsibility Advisory Board

During the reporting period, the Attorney General created a permanent Professional Responsibility Advisory Board to provide centralized training and advice to Assistant United States Attorneys and Department attorneys and to ensure consistency and coordination in the Department’s approach to professional responsibility issues. The Board’s members include the Inspector General and other senior Department officials.
**Review of Legislation and Regulations**

The Inspector General Act directs the Inspector General to review proposed legislation and regulations relating to the programs and operations of the Department of Justice. Although other Department components generally take the lead in reviewing legislative proposals that could affect the Department, the OIG independently reviews proposed legislation regarding the OIG itself or fraud, waste or abuse in the Department programs or operations. During the past 6 months, the OIG reviewed and submitted written comments to other Department components regarding H.R. 2721, the Federal Employee Fairness Act, and H.R. 4679, the Inspector General Reform Act of 1994.

**High Risk Areas**

The Department and the Office of Management and Budget have identified nine specific DOJ activities that have a “high risk” for fraud, waste, and abuse. During this reporting period, the OIG issued audit and inspection reports that involved the following high risk areas:

<table>
<thead>
<tr>
<th>High Risk Area</th>
<th>Audit/Inspection</th>
</tr>
</thead>
<tbody>
<tr>
<td>INS</td>
<td>Accounts Receivable of the INS Fee Accounts</td>
</tr>
<tr>
<td></td>
<td>Fee Related Contract Activities</td>
</tr>
<tr>
<td></td>
<td>INS Collection of Carrier Fees</td>
</tr>
<tr>
<td></td>
<td>Case Hearing Process in the EOIR</td>
</tr>
<tr>
<td>Asset Seizure/Forfeiture</td>
<td>Asset Forfeiture Program Management Letter Report FY 1993</td>
</tr>
<tr>
<td>Monitoring Private Trustees</td>
<td>Chapter 7 Audit Reports</td>
</tr>
<tr>
<td></td>
<td>Chapter 12 Audit Reports</td>
</tr>
<tr>
<td>Automated Data Processing Security</td>
<td>Computer Security Controls at USMS</td>
</tr>
<tr>
<td></td>
<td>JMD Oversight of Risk Analyses</td>
</tr>
<tr>
<td></td>
<td>Security Software at DOJ Data Centers</td>
</tr>
</tbody>
</table>
The Investigations Division

The Investigations Division investigates alleged violations of bribery, fraud, abuse and integrity laws that govern the Department of Justice and the operations it finances.
The Investigations Division investigates alleged violations of bribery, fraud, abuse and integrity laws that affect the Department of Justice (DOJ) and the operations it finances. The Division also develops cases for criminal prosecution, civil and/or administrative action. In some instances, the Office of the Inspector General (OIG) refers allegations to components within DOJ and requests notification of their findings and of any disciplinary action taken.

### Bribery

- A joint investigation between the OIG and the Special Investigations Unit of the Westchester County, New York, Department of Corrections (DOC) resulted in the arrest of 10 corrections officers for bribery and other violations. A DOC county jail had a contract to house Federal prisoners for the United States Marshals Service (USMS). A cooperating inmate disclosed to representatives of the United States Attorney’s Office for the Southern District of New York that staff members of the jail were providing narcotics to Federal prisoners. The officers received bribes in exchange for delivering contraband to inmates, including alcohol, cash, food, and what was believed to be cocaine. The bribes ranged from up to $1,000 in cash to free meals at local restaurants and, in one instance, an all-expense paid trip to Tropic World Casino in Atlantic City. Five officers pled guilty.

- An Immigration Naturalization Service (INS) deputy assistant district director for examinations pled guilty to conspiracy to commit bribery and obstruction of justice. Since the early 1980’s, the deputy accepted thousands of dollars from a middleman in return for providing illegally obtained green cards and for entering fraudulent data in INS’ alien data base. He also attempted to persuade an OIG witness to make himself unavailable to provide information in an official proceeding. The deputy, a 22-year veteran of INS, resigned and is awaiting sentencing. Judicial action is pending against the middleman who cooperated with the government.

- An INS supervisory applications clerk and a Border Patrol detention enforcement officer pled guilty to conspiracy to accept bribes. An Italian National had purchased a green card from two INS employees for $5,000. Information also was received from an attorney whose clients claimed to have purchased green cards from two INS employees. OIG undercover work identified the clerk and the detention enforcement officer who had instructed the aliens on how to complete and falsify INS forms to ensure that the applications would be approved. The officer usually acted as the “middleman” and the clerk prepared the bogus INS documents and charged approximately $2,000 to process each application. Sentencing is pending.
**Significant Investigations**

- A former Yugoslavian National who had entered the U.S. asking for political asylum was arrested and charged with conspiracy and bribery of a government official. The Yugoslav had offered a bribe to an INS district director, who reported the offer to the OIG. During a series of meetings with an undercover OIG agent, the Yugoslav paid the agent $10,000 to illegally purchase green cards for himself, his wife and several other Yugoslavs. He was released on a $50,000 bond.

**Illegal Drugs**

- A joint OIG and Drug Enforcement Administration (DEA) investigation led to the arrest of an INS Border Patrol agent, a detention enforcement officer and four co-conspirators on charges of bribery, conspiracy, possession with intent to distribute a controlled substance and engaging in a continuing criminal enterprise. The agent admitted to allowing 5,714 lbs. of marijuana to pass through a Border Patrol checkpoint into the U.S. in return for $40,000. The detention officer admitted to working with the agent and to allowing an additional 400 lbs. of marijuana to pass through the same checkpoint. One of the co-conspirators headed a well-known narcotics trafficking organization in the local area. Both INS employees resigned during the early stages of the investigation, admitted their guilt, and cooperated with the government. One civilian pled guilty and a trial date for the remaining co-conspirators is pending.

**Fraud**

- A former deputy U.S. marshal was arrested for defrauding the government by collecting over $300,000 in benefits under the Federal Employee Compensation Act (FECA) while he operated a travel business to the Upper Amazon in Peru. The former deputy marshal retired from the USMS in 1981 because of a work-related injury. He applied for disability compensation and was awarded a 75 percent tax free benefit of approximately $1,888 a month. Since his retirement he claimed to be totally disabled and never claimed to be employed. The OIG investigation disclosed that he operated a travel business for approximately the past 12 years. Trial is scheduled for this winter.

- An architect, contracted by the Civil Division as an expert consultant, was indicted by a Federal Grand Jury for submitting false claims to the DOJ and for causing false claims to be presented for payment to the Architect of the United States Capitol. The OIG investigation and audit of documents and computer records seized at the architect’s firm revealed that the
DOJ had been overbilled for services provided over a 3-month period in 1993. The FBI joined
the investigation when it was learned that additional false claims may have been submitted on
other government contracts. For a 15-month period during 1991-92, the architect’s firm
increased the number of hours its employees actually spent on government projects. A civil
lawsuit also has been filed against the firm, seeking approximately $330,000 in damages.

■ An INS Examinations Branch student trainee and two brokers (both naturalized U.S.
citizens) were involved in the fraudulent production of INS documents and the fraudulent
naturalization of ineligible aliens. INS airport employees intercepted aliens carrying fraudu-
 lent Temporary Resident cards and notified the OIG. The investigation revealed that brokers
contacted aliens interested in naturalization or gaining entry into the U.S. and the aliens
provided the brokers with relevant information, photographs and fingerprint cards. The
brokers then contacted the student trainee, who issued the cards in the names of the aliens or
arranged for expedited naturalization. The aliens paid between several hundred and several
thousand dollars for the cards. One broker cooperated in the investigation and is negotiating a
plea agreement. The other broker and the student were arrested on charges of bribery, and the
broker has pled guilty. The student trainee is awaiting trial.

■ Continental Airlines reported irregularities in the Frequent Flyer (FF) Account of a chief
deputy U.S. marshal who had accrued in excess of 1,100,000 in FF miles. The investigation
revealed that the chief deputy converted for his own use airline tickets purchased for official
travel, used over $30,000 of government frequent flyer credits for personal travel, and filed a
false travel voucher totaling $2,695 in connection with home leave. He pled guilty to theft of
government property and filing false statements. The chief deputy agreed to cooperate in the
investigation, to repay $13,015 to the U.S. Marshals Service, and to release all remaining
frequent flyer credits to Continental Airlines. He was sentenced to 6 months home confine-
ment; 3 years probation; and ordered to pay a $5,000 fine and $100 in court costs.

■ Two separate time and attendance investigations resulted in employees admitting to
manipulating the DOJ electronic payroll system in excess of $33,000 and $23,000 respec-
tively. Each employee resigned during the course of the investigations. One employee, an INS
secretary, paid herself for unauthorized and unworked overtime. She was arrested and pled
guilty to theft of government property. Sentencing is scheduled for December 1994. Judicial
action is pending on the other employee, a secretary in the Office of Justice Programs. The
OIG Investigations Division has an ongoing initiative to use computer technology to detect
this type of fraud.
Significant Investigations

Contraband Smuggling

- Operation Card Party, a 2½-year joint investigation by the OIG and the U.S. Customs Service Office of Internal Affairs identified Turkish and Chinese alien smuggling rings and a Chinese textile smuggling operation and prevented the importation of contaminated food into the U.S. from China. The investigation was initiated when a ringleader, who believed a U.S. Customs Service Internal Affairs agent was corrupt, offered to pay an INS inspector monies to allow people to leave and re-enter the United States. Undercover agents posing as corrupt INS inspectors were offered millions of dollars a year in bribe money to assist with the smuggling operations. During the investigation, they received over $150,000 in cash. The operation resulted in the arrest of 30 people, including the ringleaders, when they arrived at an airport hotel to receive green cards that they had bribed undercover agents to obtain. Nineteen pled guilty and four have been deported.

False Statements

- A chief of police submitted a grant application that contained false information, resulting in his midwestern city being awarded a $225,000 grant by the DOJ. A city alderman reported to the DOJ’s Police Hiring Task Force that the city’s application for the Federal grant contained false statements. After the investigation confirmed the allegation, the grant was rescinded.

Assault

- The OIG investigated an INS Border Patrol agent, who had a prior history of alleged civil rights violations, for reportedly firing shots when the Mexican Nationals he was attempting to arrest fled instead of surrendering. The inquiry was complicated by the fact that other agents present also had fired, in violation of INS policy, and attempted to conceal the fact of the shooting. OIG efforts in conjunction with Mexican officials led to the identification of an alien who had actually been struck by one of the bullets. OIG agents also located a dozen witnesses from throughout Mexico, and obtained medical and photographic evidence to support both Federal and state criminal charges.

The Border Patrol agent resigned during the investigation, pled guilty to a state felony endangerment charge, and was sentenced to 16 months incarceration. In addition, administrative action is pending against several Border Patrol agents for returning the aliens to Mexico without reporting the incident or providing appropriate medical aid.
Statistical Highlights

Highest Number of Arrests in History of the OIG: The OIG effected 140 arrests in fiscal year 1994. Arrests increased by 54 percent: 56 arrests were made the second half of fiscal year 1993, compared to 86 made during the second half of fiscal year 1994.

Indictments/Informations Increased by 126 Percent: OIG investigations returned 77 indictments during the second half of fiscal year 1994, compared to 34 returned during the second half of fiscal year 1993.

Convictions/Pleas increased by 110 Percent: OIG investigations resulted in 65 convictions/pleas during the second half of fiscal year 1994, compared to 31 during the second half of fiscal year 1993.

Hotline and Complaint Statistics

<table>
<thead>
<tr>
<th>Source of Allegations Received</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>---Hotline (Telephone and Mail)</td>
<td>623</td>
</tr>
<tr>
<td>---Other Method</td>
<td>1,985</td>
</tr>
<tr>
<td><strong>TOTAL Allegations Received</strong></td>
<td>2,608</td>
</tr>
</tbody>
</table>

Disposition of Total Allegations Received

<table>
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<tr>
<th>Disposition</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>---Preliminary investigations in progress 9/30/94</td>
<td>106</td>
</tr>
<tr>
<td>---Investigations initiated this period</td>
<td>144</td>
</tr>
<tr>
<td>---Referrals within DOJ</td>
<td>234</td>
</tr>
<tr>
<td>---Management Issues within DOJ and outside DOJ</td>
<td>1,596</td>
</tr>
<tr>
<td>---No action required</td>
<td>450</td>
</tr>
<tr>
<td>---Pending classification</td>
<td>31</td>
</tr>
<tr>
<td>---Consolidated with another allegation in a category above</td>
<td>47</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2,608</td>
</tr>
</tbody>
</table>
**Preliminary Investigative Caseload**

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
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</thead>
<tbody>
<tr>
<td>Preliminary Investigations carried forward as of 3/31/94</td>
<td>133</td>
</tr>
<tr>
<td>Net Adjustments</td>
<td>2</td>
</tr>
<tr>
<td>Preliminary Investigations opened this period</td>
<td>328</td>
</tr>
<tr>
<td>Preliminary Investigations closed this period</td>
<td>357</td>
</tr>
<tr>
<td>---Reclassified to Full Investigation</td>
<td>129</td>
</tr>
<tr>
<td>---Closed Consolidated</td>
<td>4</td>
</tr>
<tr>
<td>---Closed to Information</td>
<td>144</td>
</tr>
<tr>
<td>---Closed to Management Issues</td>
<td>60</td>
</tr>
<tr>
<td>---Closed to Referrals</td>
<td>20</td>
</tr>
<tr>
<td>TOTAL preliminary investigations in progress as of 09/30/94</td>
<td>106</td>
</tr>
</tbody>
</table>

*These investigations involve allegations that appear to have limited information upon which to proceed. A preliminary investigation is a precursory examination of the information provided to determine the best course of action.*

**Investigative Caseload**

<table>
<thead>
<tr>
<th>Category</th>
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<tr>
<td>Investigations carried forward as of 3/31/94</td>
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</tr>
<tr>
<td>---Adjustments</td>
<td>1</td>
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<tr>
<td>---Investigations opened this period **</td>
<td>221</td>
</tr>
<tr>
<td>---Investigations closed this period</td>
<td>254</td>
</tr>
<tr>
<td>Total Investigations in progress as of 09/30/94</td>
<td>351</td>
</tr>
</tbody>
</table>

**This count includes preliminaries reclassified to investigations.**
Investigations Division

**Prosecutive Actions**

<table>
<thead>
<tr>
<th>Investigative Action</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investigations referred for prosecution this period</td>
<td>133</td>
</tr>
<tr>
<td></td>
<td>Investigations accepted</td>
</tr>
<tr>
<td></td>
<td>Prosecutions declined</td>
</tr>
<tr>
<td></td>
<td>Pending acceptance for prosecution*</td>
</tr>
<tr>
<td>Criminal Indictments/Informations</td>
<td>77</td>
</tr>
<tr>
<td>Number of Arrests</td>
<td>86</td>
</tr>
<tr>
<td>Convictions/Pleas</td>
<td>65</td>
</tr>
</tbody>
</table>

*Many of these investigations have been in the prosecutorial arena for more than one reporting period.*

**Arrests**

Fiscal Year

- 1991: 65 arrests (25 in the first half, 40 in the second half)
- 1992: 75 arrests (54 in the first half, 21 in the second half)
- 1993: 63 arrests (56 in the first half, 7 in the second half)
- 1994: 86 arrests (54 in the first half, 32 in the second half)
Investigations Division

Investigations Statistics

Indictments/Informations

Fiscal Year

Convictions/Pleas

Fiscal Year

Office of the Inspector General
The Attorney General established the AG On-Line program for DOJ employees to submit suggestions on how to improve the Department. To assist the Department’s reinvention efforts, the program was managed on an experimental basis during the reporting period by the Investigations Division. Specially trained operators received and processed suggestions and opinions from citizens throughout the country.

<table>
<thead>
<tr>
<th>Suggestions Received</th>
<th>Opinions Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>IG Hotline</td>
<td>34</td>
</tr>
<tr>
<td>AG On-Line</td>
<td>177</td>
</tr>
<tr>
<td>TOTAL</td>
<td>211</td>
</tr>
<tr>
<td>Other Calls *</td>
<td>13,233</td>
</tr>
</tbody>
</table>

*These calls include information requests, calls referred to other Departments, additional information provided to existing complaints, wrong numbers, etc.
The Audit Division

The Audit Division is responsible for conducting independent reviews of Department of Justice organizations, programs, functions, automated data processing systems, and overseeing financial statement audits.
The Audit Division is responsible for conducting independent reviews of Department of Justice (DOJ) organizations, programs, functions and automated data processing systems, and it oversees financial statement audits. The Audit Division also conducts or reviews the conduct of external audits of expenditures made under Department contracts, grants, and other agreements. All audits are conducted in accordance with the Comptroller General’s *Government Auditing Standards*.

Audits are performed in three general categories: Internal, Trustee, and External. Internal audits address the programs and activities of the Department. Trustee audits, performed under a reimbursable agreement with the Executive Office for U.S. Trustees, examine the internal controls and cash management practices of Panel and Standing Trustees nationwide. External audit work includes the review and coordination of audits of State and local governments and nonprofit organizations for which the Department is responsible under the provisions of the Single Audit Act of 1984 and OMB Circulars A-128 and A-133. The Audit Division also performs audits of grants and contracts. In addition, the Audit Division assists the Investigations Division in complex fraud cases.

**INS Enroute Inspections**

To accommodate the requests of cruise lines, a special procedure called an enroute inspection is sometimes conducted by the INS on cruise ships while the ships are enroute to the United States from a foreign port. This procedure substitutes for a dockside inspection and is paid for by the cruise lines. INS Headquarters reported that the total number of enroute inspections conducted during a 1-year period was 1,615. Following are some of the report’s major findings:

- Family members and friends of the inspectors were occasionally traveling with inspectors on enroute inspection assignments and were traveling either for free or on discounted fares.
- Inspectors were traveling to foreign ports to conduct inspections on cruise ships, but their expenses were paid directly by the cruise lines. This creates at least the appearance of a conflict of interest.
- Enroute inspections were being conducted when dockside inspections would be more efficient.
- Inspectors routinely used inefficient means of transportation when traveling to foreign ports to inspect the cruise ships.
- Some inspections were conducted in foreign ports prior to ship departures, which increases the risk of inadmissible aliens entering the United States.
- INS may be able to receive reimbursements from cruise lines for all enroute inspection costs, and has the potential to recoup an additional $218,000 annually.
Significant Audits

Computer Security Controls at the USMS

To carry out both its mission and administrative functions, the United States Marshals Service (USMS) relies heavily on computer systems at Headquarters and the district offices to collect, process, store and transmit a variety of sensitive information. Therefore, it is important for the USMS to implement the proper safeguards to protect the data processed on its computer systems as well as its fiscal year 1993 investment of over $44 million in information technology.

Prior to the preparation of our report, we consulted with USMS personnel to review our findings and jointly develop appropriate recommendations. The report discusses conditions found, recommendations developed jointly by USMS management and Audit Division staff, and actions completed by USMS management to date.

FBI Forensic Services

The Laboratory Division and Information Resources Division of the Federal Bureau of Investigation (FBI) perform laboratory examinations of specimens submitted by FBI field offices, other Federal agencies, State and local law enforcement agencies, and foreign Governments. Customers worldwide reported that FBI forensic services aided significantly in the success of their criminal investigations.

We found that the FBI could provide faster service to customers, strengthen accountability of requests and specimens, enhance quality assurance practices, and provide safer conditions for its employees. The FBI provides forensic services free of charge to non-Federal agencies. This has resulted in curtailment of some service and reduced timeliness in processing requests. The FBI should determine its costs for providing services to non-Federal agencies and consider establishing appropriate fees.

Accounts Receivable of the INS Fee Accounts

The accounts receivable consist of outstanding bills for 1931 Act Overtime, fines for violations of Sections 271 and 273 of the Immigration and Naturalization Act, bad checks, amounts due from vendors, and an estimate of the Inspection User Fee amount owed to the Immigration and Naturalization Service (INS) by carriers. Net accounts receivable of about $46 million were reported in the Fee Accounts Annual Financial Statement for the year ending September 30, 1992.
Our audit report summarizes conditions primarily related to record keeping activities, correction of which should improve the accuracy and completeness of INS accounting records, and consequently, the auditability of the Fee Accounts financial statements.

### DEA and OJP State and Local Task Force Efforts

The DOJ expended over $50.6 million in fiscal year 1992 for a network of approximately 92 Drug Enforcement Administration (DEA)-led State and local drug enforcement task forces. In addition, DOJ granted over $146 million for more than 800 independent multijurisdictional State and local drug enforcement task forces through the Office of Justice Program's Bureau of Justice Assistance.

The audit disclosed that the majority of the DEA State and local task forces exist in geographical areas that have several multijurisdictional task forces. Although the goals and directions of these task force groups are similar, they have no requirement to correlate investigative targeting, share intelligence information, or coordinate investigations. The two programs are administered and controlled within DOJ by separate agencies with no formal program connection. This has resulted in the two task force groups pursuing independent approaches to a national problem.

DEA Headquarters' on-site monitoring of its State and Local Task Force Program has been limited. In our view, the lack of ongoing management analysis of task force operations has allowed some problems and disagreements to escalate to a point where task force effectiveness has been adversely affected.

### INS Collection of Carrier Fees

Beginning December 1986, legislation permitted the Attorney General to collect $5 per individual traveling into the United States. The fee is collected by carriers for inspection services performed at ports-of-entry and for preinspection services performed outside the United States.

The audit disclosed that the INS staff have not administered the fee collection process in a fiscally responsible manner to maximize revenues for inspection services. We identified 22 airlines for which INS showed no collections for our 2-year review period. Uncollected fees for these 22 airlines could total about $16 million. In addition, total under-payments could be considerably higher than $16 million because airlines that did remit fees did not always do so accurately. Overall, an estimated $46 million could be owed to the INS.
Significant Audits

The INS staff had not formalized collection and tracking methods since the fee program began in 1986. Further, INS did not assess each carrier’s liability for fees, resolve discrepancies in fees remitted and owed, accurately track remittances for individual carriers, adequately establish and track payment plans, or require carriers to submit sufficient information to verify the accuracy of fee remittances. Finally, INS staff duties were not sufficiently prescribed, resulting in staff being inadequately trained in their fee duties.

INS Fee-related Contract Activities

This audit assessed INS efficiency and effectiveness in the planning, award, and administration of user fee-related contracts. We found no material deficiencies in planning and management controls over contract and contractor performance during this audit. However, we did note the following:

- Total cost of several procurements were allocated to the Basic Appropriation Account. A portion of the cost should have been allocated to one of the user fee accounts. This condition results in an understatement of the total expenses associated with the user fee accounts.
- In most cases, documentation was not maintained to substantiate the reasonableness of the allocation method and allocability of the costs to be charged.
- In most cases, allocation methods used were inconsistent and unreasonable. This results in potential under- or over-statements of expenses associated with either the appropriate Fees or Basic Appropriation Accounts.
- Payments of claims submitted by contractors were not always properly matched with the appropriate fund source obligation. This condition results in the potential under statement of the total expenses associated with the user fee accounts.

Chief Financial Officers Act of 1990

Financial statement audits are performed at the Department by independent public accountants, with oversight by the Audit Division. The second financial statement audit of the Community Relations Service (CRS) was completed and issued during this period. The auditors issued an unqualified opinion on the CRS Statement of Financial Position and related Statement of Operations and Changes in Net Position, Statement of Cash Flows and Statement of Budgetary Resources and Actual Expenses for the year ended September 30, 1993. Audits of the INS Fee Accounts and Breached Bond Detention Fund were completed, issued in draft and are awaiting responses from the INS. The first financial statement audit of the Radiation Compensation Exposure Trust Fund also was completed and will be issued in the next semiannual period.
Trustee Audits

The Audit Division has performed financial audits of trustees under a reimbursable agreement with the Executive Office for United States Trustees. During the reporting period, 177 trustee reports were issued.

Financial and compliance audits are performed of Chapter 12 family farmer trustees to evaluate the adequacy of the trustees' accounting systems and related internal controls, compliance with major statutes that could have a material effect upon the financial information provided to the U.S. Trustees and the Courts, and the fairness of the trustees' financial representations. In addition, audits are performed of Chapter 7 panel trustees to provide the U.S. Trustees with an assessment of the quality of the panel trustees' accounting for bankruptcy estate assets, cash management practices, and other administrative procedures.

External Audits

The Single Audit Act of 1984 and OMB Circulars A-128 and A-133 require recipients of Federal funds to arrange for an audit of their activities. During this period, 100 reports were reviewed and transmitted by the Audit Division encompassing 497 Department contracts, grants and other agreements totaling $218,235,391. These audits report on financial activities, compliance with applicable laws, and in many cases the adequacy of recipients' internal controls over Federal expenditures. Reports on organizations over which the Department is cognizant or which have a preponderance of Departmental funds are reviewed to ensure they comply with generally accepted Government auditing standards. In certain circumstances, the Audit Division performs audits of State and local Governments, nonprofit organizations, and Departmental contracts.

Audit Follow-Up Activities

OMB Circular A-50, "Audit Followup," requires audit reports to be resolved within 6 months of the audit report issuance date. The status of open audit reports are continuously monitored to track the audit resolution and closure process. As of September 30, 1994, the OIG closed 302 audit reports and was monitoring the resolution process of 133 open audit reports. Of this latter number, one audit report was over 6 months old and in disagreement as discussed on the following page.
Audit in Disagreement

The audit of the Information Systems and Network Corporation (ISN) was conducted by the Defense Contract Audit Agency (DCAA) which found that ISN had paid excessive and unreasonable compensation to two top executives. The audit remains unresolved and was reported as such in previous Semiannual Reports to the Congress. The audit report is subject to the Department of Defense (DOD) resolution process. The DOD is considering litigation to recover funds from the contractor. The DOD will advise all Federal entities involved as soon as a determination is made on whether to litigate. At that time, DOJ officials can take appropriate action to resolve the report.

Update on Prior Reporting Period

An audit of an INS contract, Western Identification Network, Inc. (WIN), concluded that INS should not have reimbursed the contractor for certain costs. The results of the audit were forwarded to INS, and after negotiations, INS proposed that WIN repay $162,039. It was further agreed that in lieu of a refund of the overpayments to the Government, the recoupment of funds would be accomplished by an abatement of amounts invoiced during the remaining life of the contract. For the months of February through May 1994, WIN submitted invoices totalling $162,039 with a zero balance due. With receipt of the invoice for the May billing period, INS reports that the entire amount due the Government has now been recovered.

### Funds Recommended to be Put to Better Use

<table>
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<tr>
<th>Audit Reports</th>
<th>Number of Audit Reports</th>
<th>Funds Recommended to be Put to Better Use</th>
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</thead>
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<tr>
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<tr>
<td>Issued during period</td>
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<td>Needing management decision during period</td>
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<td>Management decisions made during period:</td>
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<td></td>
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<tr>
<td>Amounts management agreed to put to better use</td>
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<td>$19,224,379</td>
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<tr>
<td>No management decision at end of period</td>
<td>1</td>
<td>$24,508</td>
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### Audits With Questioned Costs

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<th>Unsupported Costs</th>
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<td>$2,223,995</td>
<td>$628,447</td>
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<td>Issued during period</td>
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<td>$2,777,888</td>
<td>$343,191</td>
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<td>Needing management decision during period</td>
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<td>$5,001,883</td>
<td>$971,638</td>
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<td>Management decisions made during period:</td>
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<td>Amounts management agreed to recover (disallowed)</td>
<td>15 *</td>
<td>$3,056,367</td>
<td>$839,770</td>
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<tr>
<td>No management decision at end of period</td>
<td>20</td>
<td>$1,945,516</td>
<td>$131,868</td>
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* The number of reports is higher because management has taken different types of action on a single report.

### Audits Involving Recommendations for Management Improvements

<table>
<thead>
<tr>
<th>Audit Reports</th>
<th>Number of Audit Reports</th>
<th>Total Number of Management Improvements Recommended</th>
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<tbody>
<tr>
<td>No management decision was made by beginning of period</td>
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<td>133</td>
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<tr>
<td>Issued during period</td>
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<td>355</td>
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<td>Needing management decision during period</td>
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<td>488</td>
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<tr>
<td>Management decisions made during period:</td>
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<td></td>
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<tr>
<td>Number management agreed to implement</td>
<td>60 *</td>
<td>289</td>
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<tr>
<td>Number not agreed to implement</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>No management decision at end of period</td>
<td>44</td>
<td>199</td>
</tr>
</tbody>
</table>

* The number of reports is higher because management has taken different types of action on a single report.
The Inspections Division

Inspections are timely reviews that employ flexible methodologies and multidisciplinary approaches.
The Inspections Division, which has traditionally conducted proactive inspections of Department of Justice (DOJ) programs and activities, is broadening its focus to program evaluations. The Division has a diversified staff that can quickly review and analyze specific problems that may interfere with effective and efficient management.

Our reviews employ flexible methodologies and multidisciplinary approaches. Our inspection results describe existing conditions and include, as appropriate, recommendations that allow program managers to identify specific solutions. Our products provide information and comprehensive analysis to the Attorney General, senior Department managers, and Congress about DOJ programs.

Case Hearing Process in the Executive Office for Immigration Review

The Executive Office for Immigration Review (EOIR) conducts administrative hearings and resolves appeals to determine whether aliens should be deported or excluded from the United States. EOIR’s jurisdiction of alien cases begins when the Immigration and Naturalization Service (INS) files a charging document with them.

The EOIR strives to balance resources with a largely uncontrollable workload. EOIR has shifted resources and workloads to meet the demands on a limited staff. Overall averages show that EOIR meets established goals of completing priority cases (detained aliens and criminal alien hearings) in 90 days, and nearly meets the goal of completing appeal decisions on priority cases in 30 days.

However, EOIR has not established goals for timely completion of nondetained alien cases at the hearings and appellate levels. The average case processing time for nondetained alien cases was 340 days. Nondetained alien cases awaiting appeal decisions averaged 492 days. For 33 percent of the nondetained cases we reviewed at the hearings level, cases were continued at least once to secure free or low cost legal representation for aliens.

Because EOIR and INS operations interact to such a large extent, we recommended administrative and regulatory changes that would contribute to better use of resources at one or both offices and to improve the effectiveness and timeliness of case processing. EOIR agreed with our recommendations to assess the workload and assignment of judges; issue policy on the number of continuances granted at the hearings level; resolve policy issues such as asylum claims based on Coercive Family Planning and complaints against private attorneys; and switch responsibility for developing and maintaining lists of free or low cost legal service for aliens from INS to EOIR.
**Significant Inspection Activities**

The Inspections Division has focused on working collaboratively with the Attorney General and Department managers to improve program management and operations. We are committed to developing partnerships with Department managers to enhance the quality and usefulness of our products. To broaden our role as consultants, we continue to work with the Department managers to streamline operations, reduce unnecessary regulations, improve customer service, and minimize costly, duplicative and inefficient procedures. We also are asked by Department managers for advice and technical assistance to help implement recommendations made in our reviews.

---

**Inspections Statistics**

<table>
<thead>
<tr>
<th>Inspections Workload Accomplishments</th>
<th>Number of Inspections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspections active at beginning of period</td>
<td>11</td>
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<tr>
<td>Inspections Initiated</td>
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<tr>
<td>Final Reports Issued</td>
<td>2</td>
</tr>
<tr>
<td>Inspections active at end of reporting period</td>
<td>12</td>
</tr>
</tbody>
</table>
INSPECTION REPORTS
April 1, 1994 - September 30, 1994

Case Hearing Process in the Executive Office for Immigration Review

Department of Justice Automated Legal Research Services
Appendix 2

AUDIT REPORTS
April 1, 1994 - September 30, 1994

INTERNAL AND EXTERNAL AUDIT REPORTS

United International Investigative Services 1/

Immigration and Naturalization Service Collection of Carrier Fees 2/

Federal Bureau of Investigation Forensic Services

CRSS Constructors International, Inc.

Asset Forfeiture Program Management Letter Report for Fiscal Year 1993

International Self-Help Services, Inc. 3/

Immigration and Naturalization Service Enroute Inspections

Weed and Seed Demonstration Project, City of San Antonio, Texas 4/

Accounts Receivable of the Immigration and Naturalization Service Fee Accounts


Working Capital Fund Management Letter Report for Fiscal Year 1993

Weed and Seed Demonstration Project, City of San Diego, California

Community Relations Service Management Letter Report for Fiscal Year 1992

Federal Prison Industries, Inc., Dublin, California 5/

Justice Management Division's Oversight of Risk Analyses and Contingency Plans for Sensitive Computer Systems

Computer Security Controls at the United States Marshals Service

Weed and Seed Demonstration Project, City of Atlanta, Georgia 6/

Senssci Corporation

1/ Total Questioned Costs - $64,476
2/ Funds Put to Better Use - $16,587,538
3/ Total Questioned Costs - $113,700
   Unsupported Costs - $1,404
4/ Total Questioned Costs - $2,619
5/ Funds Put to Better Use - $5,278
6/ Total Questioned Costs - $1,736
   Unsupported Costs - $1,736
Superfund Activities in the Environment and Natural Resources Division for FY 1993

Missouri River Adolescent Development Center 7/

Bureau of Prisons Commissary Trust Fund Management Letter Report for Fiscal Year 1993

City of Lakewood, Colorado Seizure Fund

Drug Enforcement Administration’s Contract with Corporate Jets, Inc. 8/

Security Software at the Justice Data Centers

Cash Management and Reporting Weakness at the Federal Prison Industries, Inc.

Applied Technology Associates

Weed and Seed Demonstration Project, City of Trenton, New Jersey 9/

Effectiveness of the Drug Control and System Improvement Grant Program 10/

Weed and Seed Program Within the Chicago Housing Authority

Community Relations Service Annual Financial Statement for Fiscal Year 1993

Community Relations Service Management Letter Report for Fiscal Year 1993

Alzheimer’s Association Safe Return Program 11/

Drug Enforcement Administration’s and Bureau of Justice Assistance’s State and Local Task Force Efforts


Antidiscrimination Outreach Education Program Administered by Casa Aztlán 12/

Fee Related Contract Activities in the Immigration and Naturalization Service

Weed and Seed Demonstration Project, City of Philadelphia, Pennsylvania 13/

| 7/ | Total Questioned Costs - $548,713 |
|    | Unsupported Costs - $211,323 |
| 8/ | Total Questioned Costs - $120,819 |
|    | Funds Put to Better Use - $24,508 |
| 9/ | Total Questioned Costs - $173,205 |
|    | Unsupported Costs - $13,471 |
| 10/ | Total Questioned Costs - $1,088,101 |
|    | Funds Put to Better Use - $2,608,568 |
| 11/ | Total Questioned Costs - $205,553 |
|    | Unsupported Costs - $18,193 |
| 12/ | Total Questioned Costs - $9,963 |
| 13/ | Total Questioned Costs - $254,073 |
TRUSTEE REPORTS
Performed under a reimbursable agreement with the Executive Office for U.S. Trustees

Chapter 7 Audit of Panel Trustee Robert J. Brown
Chapter 7 Audit of Panel Trustee Russ L. Wilkey
Chapter 7 Audit of Panel Trustee Traci K. Strickland
Chapter 7 Audit of Panel Trustee Antonio O'Neill, Jr.
Chapter 7 Audit of Panel Trustee William M. Foster
Chapter 7 Audit of Panel Trustee Richard T. Doughtie, III
Chapter 7 Audit of Panel Trustee Diego Andrea Ferrer
Chapter 7 Audit of Panel Trustee Roberto Velez Colon
Chapter 7 Audit of Panel Trustee John C. McLemore
Chapter 7 Audit of Panel Trustee John R. Wilson
Chapter 7 Audit of Panel Trustee Michael L. Baker
Chapter 7 Audit of Panel Trustee Donald L. Fraillie
Chapter 7 Audit of Panel Trustee John J. Goger
Chapter 7 Audit of Panel Trustee Thomas L. Edmondson
Chapter 7 Audit of Panel Trustee Bruce A. Levy
Chapter 7 Audit of Panel Trustee James C. Perry
Chapter 7 Audit of Panel Trustee Samuel K. Crocker
Chapter 7 Audit of Panel Trustee Richard A. Lee
Chapter 7 Audit of Panel Trustee Carlos J. Lastra

Chapter 7 Audit of Panel Trustee Sharon T. Sperling
Chapter 7 Audit of Panel Trustee Kyle A. Cooper
Chapter 7 Audit of Panel Trustee James S. Feldman
Chapter 7 Audit of Panel Trustee Daniel L. Bakst
Chapter 7 Audit of Panel Trustee J. James Rogen
Chapter 7 Audit of Panel Trustee Lucinda M. Hall
Chapter 7 Audit of Panel Trustee Lynnea S. Concannon
Chapter 7 Audit of Panel Trustee Gordon P. Jones
Chapter 7 Audit of Panel Trustee Leigh R. Meiningser
Chapter 7 Audit of Panel Trustee Laurie Weatherford
Chapter 7 Audit of Panel Trustee Kerry L. Ezrol
Chapter 7 Audit of Panel Trustee Jeanette Tavormina
Chapter 7 Audit of Panel Trustee Richard Ellenberg
Chapter 7 Audit of Panel Trustee Philip F. Boberschmidt
Chapter 7 Audit of Panel Trustee Peter F. Herrill
Chapter 7 Audit of Panel Trustee Ronald J. Dusenbury
Chapter 7 Audit of Panel Trustee Stephen Clark
Chapter 7 Audit of Panel Trustee Todd C. Easer
Chapter 7 Audit of Panel Trustee Robert Safos
Chapter 7 Audit of Panel Trustee
Faith L. Anderson

Chapter 7 Audit of Panel Trustee
Christopher J. Redmond

Chapter 7 Audit of Panel Trustee
Joel Schechter

Chapter 7 Audit of Panel Trustee
Michael V. Demezyn

Chapter 7 Audit of Panel Trustee
Steven Mottaz

Chapter 7 Audit of Panel Trustee
Ray Rodriguez

Chapter 7 Audit of Panel Trustee
Arthur J. Schuh

Chapter 7 Audit of Panel Trustee
Richard Boston

Chapter 7 Audit of Panel Trustee
Joseph Baldi

Chapter 7 Audit of Panel Trustee
Charles J. Taunt

Chapter 7 Audit of Panel Trustee
Ronald R. Peterson

Chapter 7 Audit of Panel Trustee
Richard Barber

Chapter 7 Audit of Panel Trustee
Alexander S. Knoppler

Chapter 7 Audit of Panel Trustee
Scott F. Shadel

Chapter 7 Audit of Panel Trustee
Alex D Moglia

Chapter 7 Audit of Panel Trustee
Pamela S. Hollis

Chapter 7 Audit of Panel Trustee
Andrew Maxwell

Chapter 7 Audit of Panel Trustee
Emanuel Katten

Chapter 7 Audit of Panel Trustee
William H. Grabscheid

Chapter 7 Audit of Panel Trustee
Merrill Moores

Chapter 7 Audit of Panel Trustee
Frank O. McLane

Chapter 7 Audit of Panel Trustee
William Ransier

Chapter 12 Audit of Standing Trustee
Thomas King

Chapter 12 Audit of Standing Trustee
William H. Frye

Chapter 12 Audit of Standing Trustee
Raymond B. Johnson

Chapter 12 Audit of Standing Trustee
Brett N. Rodgers

Chapter 12 Audit of Standing Trustee
Fredrick J. Cruse

Chapter 12 Audit of Standing Trustee
Michael J. Farrell

Chapter 12 Audit of Standing Trustee
Steven R. Fansler

Chapter 12 Audit of Standing Trustee
Mark C. Halverson

Chapter 12 Audit of Standing Trustee
Daniel R. Freund

Chapter 12 Audit of Standing Trustee
Joseph M. Black, Jr.

Chapter 12 Audit of Standing Trustee
Michael D. Clark

Chapter 12 Audit of Standing Trustee
Paul R. Chael

Chapter 12 Audit of Standing Trustee
Suzanne C. Mandrosas

Chapter 12 Audit of Standing Trustee
James E. Kohlhorst

Chapter 7 Audit of Panel Trustee
Thomas H. Connolly

Chapter 7 Audit of Panel Trustee
Rudolph O. Young

Chapter 7 Audit of Panel Trustee
Gene Timmermans

Chapter 7 Audit of Panel Trustee
Jim Ichols

Chapter 7 Audit of Panel Trustee
Derren S. Johnson

Chapter 7 Audit of Panel Trustee
Reed M. Spigner

Chapter 7 Audit of Panel Trustee
W. Simmons Sandoz

Chapter 7 Audit of Panel Trustee
Robert N. Hilgendorf
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Chapter 7 Audit of Panel Trustee
John Henry Ring, III
MR-20-94-073
Chapter 7 Audit of Panel Trustee
Richard Diamond
MR-90-94-046

Chapter 7 Audit of Panel Trustee
Bunce D. Atkinson
MR-20-94-074
Chapter 7 Audit of Panel Trustee
Stanley Fogler
MR-90-94-047

Chapter 7 Audit of Panel Trustee
John S. Pereira
MR-20-94-075
Chapter 7 Audit of Panel Trustee
D. Christopher Ward
MR-90-94-048

Chapter 7 Audit of Panel Trustee
Daniel E. Brick
MR-20-94-076
Chapter 7 Audit of Panel Trustee
Walter T. Thompson
MR-90-94-049

Chapter 7 Audit of Panel Trustee
Allen H. Roffman
MR-20-94-077
Chapter 7 Audit of Panel Trustee
Jim Smith
MR-90-94-050

Chapter 7 Audit of Panel Trustee
Oliver Lee Twombly
MR-20-94-078
Chapter 7 Audit of Panel Trustee
Absalom Valenzuela
MR-90-94-051

Chapter 7 Audit of Panel Trustee
John J. Martin
MR-20-94-079
Chapter 7 Audit of Panel Trustee
James D. Fox
MR-90-94-052

Chapter 7 Audit of Panel Trustee
Nancy Hershey Lord
MR-20-94-080
Chapter 7 Audit of Panel Trustee
John Barkley
MR-90-94-053

Chapter 7 Audit of Panel Trustee
Roy Babitt
MR-20-94-081
Chapter 7 Audit of Panel Trustee
Donald Hartvig
MR-90-94-054

Chapter 7 Audit of Panel Trustee
Gary M. Growe
MR-20-94-082
Chapter 7 Audit of Panel Trustee
James Rigby
MR-90-94-055

Chapter 7 Audit of Panel Trustee
John F. Bracaglia
MR-20-94-083
Chapter 7 Audit of Panel Trustee
Paul B. Snyder
MR-90-94-056

Chapter 7 Audit of Panel Trustee
Mark S. Tulis
MR-20-94-084
Chapter 7 Audit of Panel Trustee
Mark D. Waldron
MR-90-94-057

Chapter 7 Audit of Panel Trustee
Richard L. Stern
MR-20-94-085
Chapter 7 Audit of Panel Trustee
Roger W. Brown
MR-90-94-058

Chapter 7 Audit of Panel Trustee
Yann Geron
MR-20-94-086
Chapter 7 Audit of Panel Trustee
Aaron Lee
MR-90-94-059

Chapter 7 Audit of Panel Trustee
Marc S. Goldberg
MR-20-94-087
Chapter 7 Audit of Panel Trustee
Duke Salisbury
MR-90-94-060

Chapter 7 Audit of Thompson Bakery Supplies
MR-20-94-088
Chapter 7 Audit of Panel Trustee
Ford Elsasser
MR-90-94-061

Chapter 7 Audit of Panel Trustee
Richard M. Coon
MR-20-94-089
Chapter 7 Audit of Panel Trustee
Robert Vucurevich
MR-90-94-062

Chapter 7 Audit of Panel Trustee
Peter Stern
MR-20-94-090
Chapter 7 Audit of Panel Trustee
Robert Steinberg
MR-90-94-063

Chapter 12 Audit of Standing Trustee
Robert E. Littlefield, Jr.
GR-20-94-005
Chapter 7 Audit of Panel Trustee
Robert K. Morrow
MR-90-94-064

Chapter 12 Audit of Standing Trustee
George M. Reiber /J/
GR-20-94-006
Chapter 7 Audit of Panel Trustee
Joseph Esposito
MR-90-94-065

Chapter 12 Audit of Standing Trustee
Morris L. Horwitz
GR-20-94-009
Chapter 7 Audit of Panel Trustee
L.D. Fitzgerald
MR-90-94-066

Chapter 7 Audit of Panel Trustee
Edward C. Hostmann
MR-90-94-067

J/ Total Questioned Costs - $163
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<tr>
<th>Title</th>
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<th>Title</th>
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<tr>
<td>David A. Gill</td>
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<td>Forrest Hymas</td>
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AUDIT REPORTS OF DEPARTMENT OF JUSTICE
ACTIVITIES COMPLETED BY OTHERS

Audit of the Alabama Center for Law and Civic Education, Inc. TIF-40-94-001
Audit of the Boys and Girls Clubs of Greater Mobile, Inc. TIF-40-94-002
Audit of the Georgia Baptist Children's Homes and Family Ministries, Inc. TIF-40-94-003
Audit of Catholic Community Services, Inc. TIF-40-94-004
Audit of the Institute for Intergovernmental Research TIF-40-94-005
Audit of the Georgia Advocates for Battered Women and Children TIF-40-94-006
Audit of the Council of State Governments 1/ TIF-40-94-007
Audit of Youth Service USA TIF-40-94-008
Audit of the National Juvenile Detention Association TIF-40-94-009
Audit of the Selby County, Alabama Board of Education TIF-40-94-010
Audit of the Commonwealth of Puerto Rico, Department of Justice TIF-40-94-002
Audit of the City of Homestead, Florida TIF-40-94-003
Audit of Vanderbilt University TOP-40-94-005
Audit of the University of Mississippi TOP-40-94-006
Audit of the Research Triangle Institute TOP-40-94-007
Audit of Metropolitan Dade County, Florida TOP-40-94-013
Audit of the State of South Carolina 2/ TOP-40-94-014
Audit of the City of Louisville, Kentucky TOP-40-94-015
Audit of the Mississippi Band of Choctaw Indians TOP-40-94-016
Audit of Orange County, Florida TOP-40-94-017
Audit of the City of Key West, Florida 3/ TOP-40-94-018

Audit of the City of Atlanta, Georgia TOP-40-94-019
Audit of the State of Tennessee TOP-40-94-020
Audit of the State of Mississippi TOP-40-94-021
Audit of the State of North Carolina TOP-40-94-022
Audit of the City of Miami Beach, Florida TOP-40-94-023
Audit of the City of Fort Lauderdale, Florida TOP-40-94-024
Audit of the Commonwealth of Puerto Rico, Office of Youth Affairs 4/ TOP-40-94-025
Audit of the Commonwealth of Puerto Rico, Office of Youth Affairs 5/ TOP-40-94-026
Audit of the Regional Organized Crime Information Center TRJG-94-001
Audit of Legal Aid of Western Missouri TIF-50-94-003
Audit of the Ohio Restaurant Association TIF-50-94-004
Audit of Hastings, Nebraska TIF-50-94-006
Audit of the Kansas City, Missouri Police Department TIF-50-94-007
Audit of REJIS Commission TIF-50-94-008
Audit of the Westside Preparatory School TIF-50-94-009
Audit of the Westside Preparatory School TIF-50-94-010
Audit of the Indiana State Police TIF-50-94-011
Audit of the Indiana Criminal Justice Institute 6/ TIF-50-94-012
Audit of the Hudson Institute, Inc. TOP-50-94-004
Audit of the State of Wisconsin 7/ TOP-50-94-006
Audit of the State of Missouri TOP-50-94-007

4/ Total Questioned Costs - $48,956
 Unsupported Costs - $48,956

5/ Total Questioned Costs - $39,377
 Unsupported Costs - $39,377

6/ Total Questioned Costs - $84,241

7/ Total Questioned Costs - $382
Audit of the City of Detroit, Michigan
Audit of the State of Iowa
Audit of the State of Nebraska
Audit of the Mid-States Organized Crime Information Center
Audit of Nuestro Centro
Audit of the Criminal District Court for the Parish of Orleans, Louisiana
Audit of the Attorney General, State of Wyoming
Audit of the New Mexico Department of Public Safety
Audit of the County of El Paso, Texas
Audit of the Social Science Education Consortium, Colorado
Audit of Dallas County, Texas
Audit of the State of Colorado
Audit of the City of New Orleans, Louisiana
Audit of the City of New Orleans, Louisiana
Audit of Santa Fe County, New Mexico
Audit of El Paso County, Colorado
Audit of the City of Austin, Texas
Audit of Dallas County, Texas
Audit of the Oglala Sioux Tribe
Audit of the State of South Dakota
Audit of the City of Perry, Oklahoma
Audit of the Blackfeet Tribal Corporation
Audit of the Pueblo of Jemez
Audit of the Jicarilla Apache Tribe
Audit of the Taos Pueblo
Audit of the City of Aurora, Colorado
Audit of the National Crime Prevention Council

TOP-50-94-008
TOP-50-94-009
TOP-50-94-010
TRIG-50-94-002
TJF-80-94-004
TJP-80-94-006
TJP-80-94-007
TJP-80-94-008
TJP-80-94-009
TOF-80-94-007
TOP-80-94-019
TOP-80-94-020
TOP-80-94-021
TOP-80-94-023
TOP-80-94-024
TOP-80-94-025
TOP-80-94-026
TOP-80-94-027
TOP-80-94-028
TOP-80-94-030
TOP-80-94-004
TOP-80-94-010
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TOP-80-94-012
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TOP-80-94-025
TOP-80-94-026
TOP-80-94-027
TOP-80-94-028
TOP-80-94-030
TOP-80-94-031
TOP-80-94-032
TOP-80-94-033
TOP-80-94-034
TOP-80-94-035
TOP-80-94-036
TOP-80-94-037
TOP-80-94-038
TOP-80-94-039

Audit of the National Consortium of TASC Programs
Audit of the National Consortium of TASC Programs
Audit of the Cities in Schools, Inc.
Audit of the National Sheriffs' Association
Audit of the Brookings Institution
Audit of the National White Collar Crime Center
Audit of the National Council on Crime and Delinquency
Audit of the Nellie Thomas Institute of Learning, Inc.
Audit of the National Council of Juvenile and Family Court Judges
Audit of the National Council of Juvenile and Family Court Judges
Audit of the National Judicial College
Audit of the National CASA Association
Audit of the Constitutional Rights Association
Audit of the San Diego Association of Governments
Audit of the County of Glen, California
Audit of the State of Arizona
Audit of the County of El Dorado, California
Audit of the City of Riverside, California
Audit of Lane County, Oregon
Audit of the University of California
Audit of the County of Contra Costa, California
Audit of the City and County of San Francisco, California
Audit of the Bristol Bay Native Association
Audit of the County of Orange, California
Audit of Clark County, Nevada

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1/ Total Questioned Costs - $5,000
2/ Total Questioned Costs - $843

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3/ Total Questioned Costs - $4,598
| Audit of the City of San Diego, California | TOP-90-94-040 | Audit of the Commonwealth of Northern Mariana Islands | TOP-90-94-043 |
| Audit of the State of California | TOP-90-94-041 | Audit of the State of Alaska | TOP-90-94-044 |
| Audit of the Commonwealth of Northern Mariana Islands | TOP-90-94-042 | Audit of the County of Humboldt, California | TOP-90-94-045 |
GLOSSARY OF TERMS

The following are definitions of specific terms as they are used in the report.

Disallowed Cost: A questioned cost that management, has sustained or agreed should not be charged to the Government.

Final Action: (a) The completion of all actions that the management of an establishment has concluded are necessary with respect to the findings and recommendations included in an audit; and (b) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

Green Card: INS Alien Registration Receipt Card (Form I-151 or Form I-551).

OIG Referrals: Matters referred to components within the Department of Justice for investigation or other action when criminal prosecution of the alleged misconduct is not foreseeable, and when the matter raises administrative issues involving lower-ranking employees. When a matter is referred, the component is to provide the OIG with the results of the referral, which may include investigative findings and administrative action taken by the component.

Information: Formal accusation of a crime made by a prosecuting attorney as distinguished from an indictment presented by a grand jury.

Questioned Cost: Cost that is questioned by the Office because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Recommendation that Funds be Put to Better Use: Recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (a) reductions in outlays; (b) de-obligation of funds from programs or operations; (c) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (d) costs incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee; (e) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (f) any other savings which are specifically identified.
<table>
<thead>
<tr>
<th><strong>Recovered Funds:</strong></th>
<th>Funds returned to the Department or the U.S. Treasury as the result of an investigation.</th>
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<tbody>
<tr>
<td><strong>Restitution Funds:</strong></td>
<td>Reimbursements ordered by courts as part of a criminal sentence or civil or administrative penalty.</td>
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<tr>
<td><strong>Seizures:</strong></td>
<td>Property, including cash, real estate, vehicles, etc., used or acquired through illegal activities, that is taken by law enforcement officials. A decision is made by a court or civil authority regarding what will be done with the seizure.</td>
</tr>
<tr>
<td><strong>Unsupported Cost:</strong></td>
<td>Cost that is questioned by the Office because the Office found that, at the time of the audit, such cost is not supported by adequate documentation.</td>
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</table>
The Inspector General Act of 1978, as amended (1988), specifies reporting requirements for semiannual reports. The requirements are listed below and indexed to the applicable pages.

<table>
<thead>
<tr>
<th>IG Act References</th>
<th>Reporting Requirement</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 4(a)(2)</td>
<td>Review of Legislation and Regulations</td>
<td>5</td>
</tr>
<tr>
<td>Section 5(a)(1)</td>
<td>Significant Problems, Abuses and Deficiencies</td>
<td>7 - 26</td>
</tr>
<tr>
<td>Section 5(a)(2)</td>
<td>Significant Recommendations for Corrective Action</td>
<td>17 - 26</td>
</tr>
<tr>
<td>Section 5(a)(3)</td>
<td>Prior Significant Recommendations Unimplemented</td>
<td>None</td>
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<tr>
<td>Section 5(a)(4)</td>
<td>Matters Referred to Prosecutive Authorities</td>
<td>7-15</td>
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<tr>
<td>Section 5(a)(5)</td>
<td>Information Refused</td>
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<td>Section 5(a)(6)</td>
<td>Listing of Audit Reports</td>
<td>A-2-A-11</td>
</tr>
<tr>
<td>Section 5(a)(7)</td>
<td>Summary of Significant Reports</td>
<td>17 - 26</td>
</tr>
<tr>
<td>Section 5(a)(8)</td>
<td>Audit Reports--Questioned Costs</td>
<td>23</td>
</tr>
<tr>
<td>Section 5(a)(9)</td>
<td>Audit Reports--Funds To Be Put To Better Use</td>
<td>22</td>
</tr>
<tr>
<td>Section 5(a)(10)</td>
<td>Prior Audit Reports Unresolved</td>
<td>22</td>
</tr>
<tr>
<td>Section 5(a)(11)</td>
<td>Significant Revised Management Decisions</td>
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<tr>
<td>Section 5(a)(12)</td>
<td>Significant Management Decisions with which OIG Disagreed</td>
<td>None</td>
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</table>
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Or Write:
P.O. Box 27606
Washington, D.C.
20038-7606
Assistant United States Attorney
Nelson Boxer

Assistant United States Attorney (AUSA) Nelson Boxer, Southern District of New York, Organized Crime Section, has demonstrated his dedication, talent and thoroughness in successfully prosecuting two complex OIG investigations involving corrections officers. One corruption case resulted in the conviction of a correctional officer employed by the Bureau of Prisons at the Federal Correctional Institution at Otisville, New York, and five other individuals. The officer accepted bribes in exchange for introducing barbiturates and other contraband to inmates. He was sentenced to 18 months incarceration and 24 months probation. Other defendants were convicted of bribery and mail fraud.

AUSA Boxer, along with AUSA Carol Sipperly, prosecuted 10 corrections officers employed by the Westchester County Jail, which has a contract with the United States Marshals Service to house Federal inmates. The investigation disclosed that these corrections officers accepted bribes from Federal inmates in exchange for introducing cocaine and other contraband into the facility. One officer also assisted an inmate in an escape attempt. To date, 5 of the corrections officers have been convicted.